

116TH CONGRESS  
1ST SESSION

# S. 329

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 5, 2019

Mr. PORTMAN (for himself and Mr. BROWN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to include fuel cells using electromechanical processes for purposes of the energy tax credit.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Linear Generator Par-  
5 ity Act”.

6 **SEC. 2. INCLUDING FUEL CELLS USING**  
7 **ELECTROMECHANICAL PROCESSES FOR PUR-**  
8 **POSES OF THE ENERGY TAX CREDIT.**

9 (a) IN GENERAL.—Paragraph (1) of section 48(c) of  
10 the Internal Revenue Code of 1986 is amended—

1           (1) in subparagraph (A)(i), by inserting “or  
2       electromechanical” after “electrochemical”, and

3           (2) in subparagraph (C)—

4               (A) by inserting “, or linear generator as-  
5       sembly,” after “a fuel cell stack assembly”, and

6               (B) by striking “electrochemical means”  
7       and       inserting       “electrochemical       or  
8       electromechanical means without the use of ro-  
9       tating parts”.

10       (b) EFFECTIVE DATE.—The amendments made by  
11       this section shall apply to property placed in service after  
12       the date of the enactment of this Act.

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